

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. 18-20289-CR-ALTONAGA

UNITED STATES OF AMERICA

v.

DARRYL K. SHARPTON,

Defendant.

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STIPULATED FACTUAL BASIS

The United States Attorney's Office for the Southern District of Florida and the defendant, **DARRYL K. SHARPTON**, stipulate to and agree not to contest the following facts, and stipulate that such facts, in accordance with Rule 11(b)(3) of the Federal Rules of Criminal Procedure, provide a sufficient factual basis for the plea of guilty to Count One of the Indictment, which charges defendant **DARRYL K. SHARPTON** with tax evasion, in violation of Title 26, United States Code, Section 7201.

1. From in and around June 2008 through in and around December 2016, in the Southern District of Florida, the defendant **DARRYL K. SHARPTON**, did willfully attempt to evade and defeat the payment of substantial income tax due and owing by him to the United States for years 2004 through 2008 and 2010.

2. **DARRYL K. SHARPTON**, a certified public accountant with more than twenty-

eight years of public accounting and consulting experience, resided in and around Miami, Florida, in and around Miami-Dade county, within the Southern District of Florida.

3. The Sharpton Group, P.A., formerly known as Sharpton, Brunson & Company, P.A., (hereinafter “The Sharpton Group”) was incorporated in the State of Florida in 1984 and specialized in financial and management consulting, audit and attestation, and tax and wealth planning. **DARRYL K. SHARPTON** was the founder and at all times, owned more than 50% of the interest in The Sharpton Group.

4. **DARRYL K. SHARPTON** reported his income from The Sharpton Group for tax years 2004 through 2008, and 2010 on Forms 1040, U.S. Individual Income Tax Returns (“Forms 1040”), but failed to pay the reported tax due. The Internal Revenue Service (“IRS”) conducted an audit and assessed additional taxes against **DARRYL K. SHARPTON**. The IRS issued levies and liens in an effort to collect **DARRYL K. SHARPTON**’s unpaid tax liabilities.

5. In an effort to evade the payment of his 2004 through 2008 and 2010 unpaid tax liabilities, the defendant paid his personal expenses from The Sharpton Group’s corporate bank account.

6. For tax years 2009, and 2011 through 2016, **DARRYL K. SHARPTON** failed to file Forms 1040 with the IRS despite being required to do so. For each year, the defendant earned gross income in excess of \$25,000.

7. Pursuant to the Internal Revenue Code and associated statutes and regulations, employers are required to withhold from employees’ gross pay Federal Insurance Contribution Act (“FICA”) taxes, which represent Social Security and Medicare taxes, and federal income taxes. Collectively, these withheld taxes are referred to as “payroll taxes.”

8. Employers are required to file, one month after the conclusion of the calendar quarter, an Employer's Quarterly Federal Tax Return, Form 941 ("Form 941"), setting forth the total amount of income tax withheld, the total amount of Social Security and Medicare taxes due, and the total tax deposits.

9. **DARRYL K. SHARPTON** was a responsible person at The Sharpton Group, that is he had the corporate responsibility to collect, truthfully account for, and pay over The Sharpton Group's payroll taxes. He exercised decision-making authority over The Sharpton Group's financial affairs, hired and fired employees, had signature authority on The Sharpton Group's bank accounts, and was responsible for the payment of The Sharpton Group's tax obligations, including the payment of payroll taxes.

10. For the quarters ending December 31, 2012 through December 31, 2013 and December 31, 2014 through December 31, 2017, **DARRYL K. SHARPTON** withheld payroll taxes from his employees' paychecks but willfully failed to fully remit to the IRS the withheld payroll taxes.

ARIANA FAJARDO ORSHAN
UNITED STATES ATTORNEY

Date: 12/27/18


By: Mara A Strier for
CHRISTOPHER CLARK
Assistant United States Attorney

Date: 12/27/18

By: Mara A Strier for
SEAN BEATY
MARA STRIER
U.S. Dept. Of Justice

Date: 12/27/2018

Date: 12/27/2018



DAVID GARVIN
ATTORNEY FOR DEFENDANT



DARRYL K. SHARPTON
DEFENDANT